

A.T.T.S. Newsletter

The Official Journal Of

THE AMERICAN TAX TOKEN SOCIETY

ANA C-69092 TAMS 2334

Volume 3, Number 6

January-February 1974

TAX EXEMPTION TICKETS USED IN FRANCE

by Jerry Bates

Recently, while cleaning out some old files, I discovered a partially-used coupon booklet that I had acquired some time ago. It is three inches wide by six and one-eighth inches long, and the cover is thin brown cardboard printed in black ink. This cover reads as follows:

FOR USE IN FRANCE ONLY

AT No. 024,840 Enlisted Men

"1. Coupons in this book are good for a limited exemption from French Luxury Tax. Exemption applicable only to purchases for personal use or exportation by officers or men in uniform, not to exceed 972 Francs for officers, and 208 Francs for enlisted men every four months. A new book can be issued in exchange for covers of used books.

"2. Coupons not valid unless all blanks on inside cover of this book are filled in as indicated.

"3. These coupons are non-transferable. The good faith of the American E.F. is thereto pledged. Improper use in any way will be made a matter of disciplinary action.

"4. Book is to be turned in to nearest Provost Marshal when coupons are exhausted or holder is about to leave France."

The inside of the front cover reads:

Instructions for Use

"1. These coupons may be given in satisfaction of payment of the luxury tax, at the time of purchase of articles. Each coupon gives exemption for the sum printed thereon. Be careful that the amount of the tax charged does not exceed 10 per cent of the total purchase.

"2. Each coupon must be signed, dated, and detached from the book in the presence of the civilian payee.

Le coupon doit être daté et signé en présence du vendeur. EXEMPTION Signature At No. Date	2 Franc De Taxe
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Le coupon doit être daté et signé en présence du vendeur. EXEMPTION Signature At No. Date	2 Franc De Taxe

"3. The person to whom the book is issued must fill in the following data on Issue:

" Signature ... Joseph Donner
Rank and Organization ... 1st Lt. 3d Div. 4th Corps
Identity Card or Army Serial Number ...
Date of Issue ... March 21 - 1919

The coupons were issued in two values, One and Two Francs. They come six to a page, each page having a small sub a- (concluded on page 4.)

ADDENDA TO
U.S. STATE ISSUED SALES TAX TOKENS

by Jerry F. Schimmel

1974 Dues Now Payable

Members whose ATTS number is 186 or less are reminded that 1974 Dues are now payable and become delinquent after March 31, 1974. Please send your check for \$2.00 along with your name, membership number, and address to: C.L. Carter, 721 Glencoe Street, Denver CO 80220. Dues rates are as follows:

Regular Member \$2.00
Associate Member \$1.00
Life Member \$40.00

(We heartily apologize for the lateness of the newsletter, but since our last Editor resigned, we have been having our problems. Thanks for your patience!)

For future issues of the ATTS News-letter I hope to maintain a regular column on changes, discoveries, prices, etc. on the society booklet. Here is the first of what may become a series.

AL-3 Price change. Should now read .10 .65
(Still very common in circ but getting scarcer in unc)

AZ-4 Price change. .25 .65

AZ-6 " " .25 .65
(Plenty of evidence exists that there is a hoard of these around. I just purchased a number of them. Price may drop.)

NH-3 The photo for "Type III" is upside down.

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OKLAHOMA - A SPECIAL NOTE!

On the first page of the Oklahoma series, the top and bottom photos were accidentally transposed. The photo at the top should be at the bottom, and the bottom at the top. Otherwise the printed descriptions are correct and should remain where they are. The center photo is in the correct place.

OK-7 Increasingly rare 4.00 4.00

OK-8 One ATTS members has a roll of these, unc. 2.50 2.50

OK-15 Hoard of 30 found, still 2.50

UT-1 Byron Johnson reports a "no stars" type as in UT-2a.

UT-4 Price change. .20 .40
(the Utah One Mill plastics are scarcer than either of the UT-2 and UT-3 aluminum tokens, which latter are extremely common in any condition, and are among the most common of the whole state series. The Utah plastics seem to be the least common of all the plastic SIT's.)

* * *

If any other members have comments about any part of the catalogue, send along to me and I will put them into one article with any others. J. Schimmel, POB 40888, San Francisco, CA 94140.

PRESIDENTS MESSAGE

This month starts ATTS fourth year in business. First among the list of things to say is thanks to Ernie Altwater for the rough job of editing this newsletter, typesetting it, donating the paper and mailing it. Syd Joseph has really helped by donating about 95% of all the photographs you see in the newsletter's pages. Ernie and Syd contributed materially to the booklet, U.S. STATE-ISSUED SALES TAX TOKENS, which you all should have received by now. Most of the photos were Syd's and the complete job of publishing the booklet was Ernie's. In fact if you notice that there have been fewer newsletters this year, you can consider the the booklet took the place of several issues. Ernie has also been tied up with much personal business (making a living!).

Speaking of the booklet it is my earnest hope that it will help collectors to clarify their collecting of the state issues and to know what they have and what they may be missing. In an otherwise beautiful job of publishing there is one error that might cause some confusion -- the top and bottom photographs on the first page of the Oklahoma series should change places. The center photo and printed words on that page should remain as they are. This should straighten out several questions I have received. The other book, CHITS & CHISLERS, is still in the works with no specific publishing date set.

Your Board of Directors is presently applying for federal income tax status which is necessary when we get into selling things like booklets, newsletters, etc. We also now have an awards system for anyone who exhibits Sales Tax Tokens at any kind of show. If you have made such an exhibition recently or are planning to do so, contact the new Awards Chairman, Jerry Bates, P.O. Box 777, St. Charles, MO 63301. You can also apply for exhibits made prior to the new rule. The Board has not yet set a limit as to how far back you can go, but we probably will not issue awards for exhibitions made before the Society was organized. The token holder project is still not moving although the membership voted in favor of its being continued. I have put forth some ideas for a membership token and so this is under discussion. If any of you have ideas about a membership token, please feel free to send them along to me (J Schimmel, POB 40868, San Francisco, CA 94140) and I will present them to the Board. Ernie needs articles for the newsletter, so do some digging or send in some sales tax oddity to be photo'd by Syd.

Jerry

Beer Drinker's Tax?
God Forbid!

Member Bob Lynn of Phoenix, AZ writes in: "... enclosed are copies of three items I found interesting and have dubbed them "the beer drinker's sales tax." They may be common issues, I don't know, as I've said I am humbly unknowledgeable learning so after contacting others.

"Perhaps a blurb in the Newsletter would bring out information as to their use, dates of issue, and perhaps the existence of other denominations.

- 1) black ink on white unbonded paper.
12 Qt. Case, \$0.46875
- 2) dark blue ink on white unbonded paper.
1 Case \$0.3515625
- 3) orange red ink on white, unbonded paper.
12 - 7 Oz. Case \$0.102539

Size Of All: 83x26mm.

Notes: #1 is not gummed, and is perforated on three sides. Right side is imperforate.

#2 is gummed with perforations on three sides, left side imperf.

#3 is not gummed, and has perforations on two sides, the left and top having no perforations.

The stamps are issued by the State of Arkansas.

(Ed. Note. These are not really sales tax items, that is this particular tax is collected in advance from the distributor or merchant, and is not levied directly on the transaction from merchant to consumer. These fall more appropriately into the realm of revenue stamp collecting. For further information on state and local revenue stamps like these readers are commended to the State Revenue Society, C/O D.C. Strock, POB 24463, Seattle, WA 98124.)

BATES ACCEPTS HONORARY MEMBERSHIP!

Secretary C.L. Carter announced recently that Guy H. Bates of Independence, Missouri accepted Honorary Membership in ATTS. Mr. Bates in his own time was the administrator of the Missouri Sales Tax Law in 1935 for the state, and under whose aegis the "milktops" were issued. He worked long for the state in the various tax agencies until his retirement. He is no relation to our Board Member, Jerry Bates.

A TRIAL LIST OF UTAH PLASTICS

by Tom McMann

(The following list of plastic token varieties is based on the system originated by D. Wayne Johnson in 1950. See ATTS Newsletter, March-April and May-June, 1972, "Dick Johnson's 'Missouri Mills' Revisited." Ed.)

Colors given in parentheses are those as seen from behind a strong light. Die varieties occur only in the one Mill tokens, the twos and fives each use only one die. All three types have color and transparency varieties. The one Mill tokens have varieties as follows:

- 1) $\frac{3}{8}$ mm space between the center rings. The rings themselves are $\frac{3}{8}$ mm thick. The inner ring (measured on the inside) is $8\frac{3}{4}$ mm in diameter. The outer ring (measured on the outside) is 12mm.
- 2) The space between rings is $3\frac{1}{4}$ mm. Ring thickness is less than $\frac{3}{8}$ mm. Inner ring is $8\frac{3}{4}$ mm, and the outer is 12mm.
- 3) The space is $3\frac{1}{4}$ mm and separations between the rings is less than $\frac{3}{8}$ mm. The inner ring is $8\frac{3}{4}$ mm, the outer is $11\frac{3}{4}$ mm.
- 4) The space between is 1mm. Rings have less than $\frac{3}{8}$ mm distance between. The inner ring is $8\frac{3}{4}$ mm and the outer is 12mm.

Listings

I. One Mill, green.

- A. Light green (pale green), transp.
 1. Dies 1 & 1
 2. Dies 1 & 2
 3. Dies 2 & 2
 4. Dies 2 & 4
- B. Green (light green), transparent
 1. Dies 1 & 1
 2. Dies 2 & 2
- C. Green (bluish-green), translucent
 1. Dies 1 & 1
 2. Dies 1 & 3
 3. Dies 2 & 2
 4. Dies 3 & 3
- D. Green (Kelly green), translucent
 1. Dies 1 & 1
 - a. perfect
 - b. die extrusion
 2. Dies 1 & 2
 3. Dies 2 & 2
 4. Dies 2 & 4
 5. Dies 4 & 4

E. Dark Green (Forest Green), translucent

1. Dies 1 & 2
2. Dies 1 & 4
3. Dies 2 & 2
4. Dies 2 & 4

E. Dark Green (Forest Green), transl.

1. Dies 1 & 2
2. Dies 1 & 4
3. Dies 2 & 2
4. Dies 2 & 4

II. Two Mills, grey.

- A. Light grey (pale grey), transp.
- B. Light grey (shades), translucent
- C. Light grey, opaque.
- D. Dark grey (light grey), transl.
- E. Dark grey, opaque.

V. Five Mills, orange.

- A. Light orange (yellowish orange), transparent.
- B. Red orange (orange), translucent.
- C. Orange (orange), translucent.
- D. Dark orange, translucent.
- E. Pinkish orange (red orange), translucent.

Possibilities of One Mill Die Combinations

1 & 1	2 & 2	3 & 3	4 & 4
1 & 2	2 & 3	3 & 4	
1 & 3	2 & 4		
1 & 4			

FRANCE (concluded from page 1)

cross the top. Its thickness varies - $7\frac{1}{16}$ to $5\frac{1}{8}$ inches. The coupons (and stub) are three inches wide and most are $15\frac{1}{16}$ inches in height. They are separated by simulated black ink perforations. The paper is white.

The back cover has instructions in French (which I cannot read) which the civilian payee was supposed to read in order to know how to handle the sale and where to remit the coupons. It reads partially:

"Exemption de taxe. Militaires allies.
Folio ... du livre special."

So, now we have a U.S. sales tax ticket for a French Luxury (sales!) tax.

A.T.T.S. Newsletter

The Official Journal Of
THE AMERICAN TAX TOKEN SOCIETY
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Volume 4, Number 1

March-April 1974

MY CANDIDATES FOR THE TOP TEN STATE-ISSUED SALES TAX TOKENS

by Jerry F. Schirmel

To give collectors some idea of what they may have, I thought it might be helpful to list a number of what I consider to be the most scarce state sales tax tokens. I hesitate to use the word "rare" since most STT's were issued in the thousands, if not millions, and many more so than tokens issued by merchants for their store trade, or tokens familiar in other collecting fields. Therefore I use terms like "top ten", "Abundantly common", "fairly uncommon", etc., to express a feeling about a group of tokens rather than a set category. I do this on purpose to avoid encouraging this collecting field into rigid patterns too early in the "game" of trading and selling Sales Tax Tokens.

Collectors should also be cautious because there are a large number of "hoards" around, set aside until the hoped-for day when STT's would become as collectible (and marketable) as rare U.S. type coins. That day is still rather a long way off and probably beyond the life span of anyone reading this article. So, take all of this with a pinch of salt.

Below are MY choices for the scarcest tokens based on my buying up of hoards and stocks, on what items have disappeared most rapidly from my lists, and on just what I've seen around in personal collections and shows. However, the "scarcity" of a token is not always determined on how many of a given token may be around, and if there are other factors helping to determine a token's scarcity, I have tried to mention them below. Numbers used are taken from the recent booklet published by ATTS, U.S. STATE-ISSUED SALES TAX TOKENS, which was authored by myself.

MY TOP TEN

- 1) NM-5 5 M. copper error "on five cents." Scarce in any condition and is more desirable because it is well-known and made of metal.
- 2) NM-7 5 M. black fiber. Not very well-known. I have seen only one specimen, a not-very-well struck unc, and it may be a pattern.
- 3) MS-5 5 M. red fiber. I have seen only about one dozen in both circulated and uncirculated. Scarce in any condition, but one that could well turn up in the thousands.
- 4) OK-15 1 M. cardboard "Sales Tax/Sales Tax". Again one that up to recently I had only seen about one dozen of. Less popular because it is made of cardboard.
- 5) OK-7 1 M. white fiber. This one has only been discovered recently along with the grey and is by far the rarer.

TRADING POST

Trade 2 new Columbia, S.C., parking tokens for two from Ore., Utah, or Montana. Joe Studebaker, POB 804, W. Columbia, SC 29169.

Sales Tax Token specialized list available soon for 10¢ stamp. Also for trade Astoria, Casey, Ladd, El Paso, Wyoming not cheaply! J. Schirmel, PCB 40888, San Francisco, CA 94140.

I need plastic Tax Tokens from the following states - Utah, New Mexico, Washington, Missouri, and Mississippi. Tom McMann, 1612 No. Delaware, Mason City, IA 50401.

INTEREST STT'S WANTED: Depue, Livingston 2¢. Name your price or will swap food stamp items or other tokens. Robert Leonard, 1065 Spruce, Winnetka, IL 60093.

(Do you have an ad? Send one in for every other issue, 25 words free to ATTS members.)

6) OK-8 see notes on OK-7.

7) NM-6 1 M. off-white fiber. This piece is also less well-known. I have seen it in both unc and circ and in quantity up to about one dozen.

8) AZ-3 1 M. zinc. This piece is rare in unc only. For it to count as unc there must be no corrosion spots or wear on any of the high points. If you do have a nice one, be careful. The wear and corrosion come easily. AZ-3 is also a popular one, and there are plenty of circulated pieces around.

9) OK-3 1 M. Check/Pensions. This is a scarce one in any condition, except badly worn or beat up. Another popular token.

10) AL-8 1 M. fiber, with a double circle around the numeral of value. It is more popular than AL-10 or AL-11 which are actually scarcer. Very scarce in unc, but scarce in circ.

FAIRLY UNCOMMON STATE ISSUES

There is also a range of moderately scarce items which should be given separate treatment. Their relative avail-

ability will probably change rapidly with time and better knowledge.

AL-3 (in unc only)	NM-9 (in unc)
AL-4 (in unc only)	
AL-5 (in unc only)	OK-4 (both, esp unc)
AL-6 (both conditions)	
AL-7 (both)	OK-9 (both, esp. unc)
AL-10 (both)	OK-10 (unc)
AL-11 (both)	OK-11 (both)
IL-2 (both, esp. unc)	OK-12 (both)
KS-2 (both, esp. unc)	UT-4 (unc)
MS-3 (both)	WA-3 (unc)
MS-7 (both)	WA-4 (both, esp. unc)

ABUNDANTLY COMMON TOKENS

Then there are those tokens which one sees all the time and everywhere, and about which no collector should have any doubt.

Abundantly Common In Unc (worth 25¢ max.)

AZ-2	MO-8
KS-1	OK-1
KS-3	
MO-5	UT-2
MO-5a	UT-3
MO-6	WA-1
MO-7	

Abundantly Common In Circ (10¢ or less)

AL-1	MO-5a
AL-2	MO-6
AL-3	MO-7
AL-5	MO-8
AZ-1	NM-1
AZ-2	NM-2
AZ-5	NM-3 (except T-II)
	NM-4 (" ")
CO-1	
CO-2	OK-1
CO-4	OK-2
CO-5	OK-6
	OK-16
IL-1	OK-17
IL-2	OK-18
	OK-19
KS-1	
KS-3	UT-2
	UT-3
LA-1	UT-5
LA-2	
LA-3	WA-1
LA-4	WA-5
	WA-6
MS-1	
MS-2	
MO-1	
MO-5	

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TREASURER'S REPORT

Balance: Dec. 31, 1972

\$ 450.01

INCOME

\$ 2.00	Associate Memberships	
56.50	Regular Memberships (new)	
198.00	Regular Memberships (renewals)	
8.90	Donations	
1.74	Advertisements	
14.23	Auction Sales	
26.00	DiBella Catalog Sales	
10.34	Surplus Newsletter Sales	
<u>\$ 317.71</u>	<u>Total</u>	<u>317.71</u>

\$ 767.72

EXPENSES

\$ 1.32	Bank Service Charges	
9.41	Official Badges & Ribbons	
12.00	TAMS 73-74 Membership	
24.00	ANA 73-74 Membership	
236.18	Publications Expense, mainly for Schimmel booklet, and including postage.	
28.85	Society President's Expenses	
<u>\$ 311.76</u>	<u>Total</u>	<u>311.76</u>

BALANCE: Dec. 31, 1973

\$ 455.96

TOP TEN (concluded from pp. 1 & 2)

A number of tokens exist which I consider to be between "fairly uncommon" and "abundantly common", which one might describe as "common" without the adverb "abundantly." But space limits a more detailed discussion. Readers may note that there are inconsistencies in the valuations given in this article and those given in the priced booklet. In case of any doubt, please refer to the booklet first.

6. Canada - 1850 St. George LD, vg.
7. Israel - 1966 proof-like set, 6 pcs.
8. Israel - 1967 specimen set, 6 pcs.
9. Merrin, IL, sq. aluminum 2½¢
10. Meline, IL copper 2¢
11. Merrin, IL (a second one) 1½¢
12. Rock Is., IL copper 2¢
13. Moca Cafes, Seattle, cadd. green
14. Rainier Packing, (Seattle) pink cadd.

(BIDS MUST BE TO THE TREASURER BY MONDAY, MAY 27.)

What I hope to see as a result of this article is a series of comments from readers and collectors to be sent to the editor of this newsletter and commenting on or criticizing the booklet and my comments here. In this way and over a period of time we can get to know better what we have in our collections.

ATTS MAIL BID SALE

(Send bids to G. Frakes, ATTS Treasurer, POB 1427, Oceanside, CA 92054. Monies from the sale go to the ATTS general treasury).

1. Litchfield, IL ½¢
2. Illinois State Issue IL-1
3. U.S. Quarter 1963 proof
4. U.S. Dime 1963 proof
5. W.E.R.A (Washington Emergency Relief Administration) 1¢ milk token, aluminum.

ATTS HOLDS MEETING AT
NATIONAL JAMBOREE

The American Tax Token Society held a meeting at the recent National Token, Medal, and Exonumia Collector's Jambo-ree held in San Jose, California. On Sunday morning, March 24, ATTS member (and TAMS President) Byron Johnson gave a lecture and slide show on The Sales Tax Tokens of Washington State. Slides shown included views of the well-known state issues, unique pattern and presentation pieces, some of the Tenino wood tokens, and the cardboard private and provisional tokens. ATTS President Jerry Schimmel brought his research to the meeting and a discussion was held on the general rarity of most pieces.

(concluded on p. 4)

A REVISED LIST OF PLASTIC MISSOURI SALES TAX TOKENS

by Tom McMarr

(Editor's Note: The following list was drawn up by ATTS Member Tom McMarr, of Mason City, Iowa, after personal study of thousands of Missouri plastic sales tax tokens. It is an update of Jerry Schimmel's list, and introduces die variety combinations not included in Schimmel's list. Readers are urged to review the die varieties discussed in the Schimmel article which appeared in Volume 2, Nos. 1 and 2. Since the ATTS Editorial Office is sold out of the issues containing the Schimmel article, readers not possessing those issues are encouraged to borrow them from the ATTS Library, c/o Glyn Farber, 1618 - 15th Street, Lake Charles, LA 70601.)

I. One Mill, red.

A. Orange, transparent.

1. Dies 3 & 3
 - a. perfect
 - b. rotated die

B. Red, transparent.

1. Dies 3 & 3
 - a. perfect
 - b. rotated die

C. Dull red, transparent.

1. Dies 2 & 2
 - a. perfect
 - *b. rotated
2. Dies 2 & 4
 - a. perfect
 - b. rotated die
3. Dies 3 & 3
 - a. perfect
 - b. rotated die
 - d. die imperfection
4. Dies 4 & 4

D. Red, translucent.

1. Dies 1 & 1
 - a. perfect
 - c. die extrusion
2. Dies 1 & 3
 - a. perfect
 - b. rotated die
 - c. die extrusion
3. Dies 2 & 2
 - a. perfect
 - b. rotated die
 - c. die extrusion
 - e. 18mm diameter
 - f. thicker planchet ($\frac{1}{2}$ mm thicker)
4. Dies 2 & 3
 - a. perfect
 - b. rotated die
 - c. die extrusion
5. Dies 2 & 4
 - a. perfect
 - b. rotated die
 - c. die extrusion
6. Dies 3 & 3
 - a. perfect
 - b. rotated die
 - c. die extrusion
 - d. die imperfection
 - e. die hole
7. Dies 3 & 4
 - a. perfect
 - b. rotated die
 - c. die extrusion
8. Dies 4 & 4 (thick letters)
 - a. perfect
 - b. rotated die

- c. die extrusion
9. Dies 4 & 4 (thin letters)
 - a. perfect
 - b. rotated die
 - c. die extrusion
 - d. die imperfection
 - e. die hole

E. Red, opaque.

1. Dies 1 & 3
2. Dies 2 & 4
 - a. perfect
 - b. rotated die
3. Dies 3 & 3
4. Dies 4 & 4
 - a. perfect
 - c. die extrusion

F. Medium Dark Red, slightly transl.

1. Dies 1 & 3
 - a. perfect
 - c. die extrusion
- * 2. Dies 2 & 4
3. Dies 3 & 3
 - a. perfect
 - b. rotated die
 - c. die extrusion
 - e. die hole
- * 4. Dies 3 & 4
5. Dies 4 & 4

G. Dark red, very slightly transluc.

1. Dies 1 & 3
 - a. perfect
 - * b. rotated die
 - c. die extrusion
2. Dies 2 & 2
3. Dies 2 & 3
4. Dies 2 & 4
5. Dies 3 & 3
 - a. perfect
 - b. rotated dies
 - c. die extrusion
- * 6. Dies 3 & 4
7. Dies 4 & 4
 - a. perfect
 - b. rotated die

(concluded next issue)

JANUARY (concluded)

Members also present were Charles L. Carter - ATTS Secretary, Ms. Viola Thomas - Secretary of SRTC, Ms. Jean Pritchett, Ms. Elaine Willahan, Mr. Steven Tureen, Mr. J. Archer, Norman Williams of British Columbia, and several others.

A.T.T.S. Newsletter

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Volume 4, Number 2

May-June 1974

ILLINOIS METAL PROVISIONAL SALES TAX TOKENS: An Interim Numbering System

by Jerry Schimmel

Since the American Tax Token Society has published its small catalog of state-issued Sales Tax Tokens, the pressure mounts to have available a more comprehensive work to cover the far-flung aspects of the whole STT collecting field. High on the list for most STT collectors to be more extensively catalogued are the Illinois metal tokens of 1933, and I want to propose a simple and temporary expedient for collectors until something better gets completed. Just use Emil DiBella's list (as published by ATTS in 1971) and add numbers to it. In past years I have used just such a method on my mailed sales lists and several collectors have asked me where my list numbers come from. Like the system I used in ATTS' recent booklet of state-issued, I use on my lists the U.S. Postal Zip Code designation "IL" as an abbreviation for "Illinois." I also use an upper case letter "P" to indicate that a token is one of the "provisional" series and to differentiate it from state-issued tokens. Thus the numbering on my sales lists looks like this: IL-P1 (Arcola), IL-P27 (Mercer County), etc. I include the lower case letters "a" and "b" for the Jacksonville, Moline aluminum, and Rock Island aluminum token varieties, e.g. IL-P18a (Jacksonville, Type II), IL-P37b (Rock Island aluminum "very thin"), etc. For a nearly complete, but unnumbered catalog with photographs of the Illinois Provisional Sales Tax Tokens, STT collectors should not miss reading the article by Chuck Lipsky in the July, 1959, Numismatic Scrapbook Magazine, titled "Provisional Sales Tax Tokens of Illinois." (If you can't find one your friendly ATTS Librarian, Glyn Farber, will fix you up.)

An Interim List of 53 Illinois Provisional Pieces

IL-P1 Arcola	IL-P25 Litchfield
IL-P2 Astoria	IL-P26 Mattoon
IL-P3 Beardstown	IL-P27 Mercer County
IL-P4 Bunker Hill	IL-P28 Moline, copper
IL-P5 Cambridge	IL-P29 Moline, aluminum "thick" (2mm flan)
IL-P6 Carbondale	IL-P29a same, "thin" (1mm flan)
IL-P7 Casey	IL-P29b same, "very thin" (1mm flan)
IL-P8 Chandlerlerville	IL-P30 Monmouth
IL-P9 Charleston	IL-P31 Mount Olive
* IL-P10 Depue	IL-P32 New Boston
IL-P11 Effingham	IL-P33 Paris
IL-P12 El Paso	IL-P34 Pike County
IL-P13 Galva	IL-P35 Roanoke
IL-P14 Gillespie	IL-P36 Rock Island, copper
** ----- Herrin, "round" (deleted)	IL-P37 Rock Island, alum. "thick" (2mm flan)
IL-P15 Herrin, "square"	IL-P37a same, "thin" (1mm flan)
IL-P16 Hoopeston	IL-P37b same, "very thin" (1mm flan)
IL-P17 Jackson County	IL-P38 Rossville
IL-P18 Jacksonville, T-I (Lipsky: A)	IL-P39 Rushville
IL-P18a same, T-II (Lipsky: B)	IL-P40 Saint Anne
IL-P18b same, T-III (Lipsky: C)	IL-P41 Tazewell County
IL-P19 Jasper County	IL-P42 Toulon
IL-P20 Kankakee County	IL-P43 Union County
IL-P21 Koithsburg	IL-P44 Virginia
IL-P22 Kewanee	IL-P45 WMA (Whiteside County)
IL-P23 Ladd	IL-P46 Witt
IL-P24 La Salle	IL-P47 Wyoming

ILLINOIS PROVISIONALS (cont.)

* DePue: for those who have not seen this token, here is a description:

:: brass, 19mm, solid with a raised rim.
O: (in a beaded circle) DEPUÉ/ -.-/ MERCHANTS
R: (in a beaded circle) 1/2c

*** Herrin "round": From this list I have deleted the mysterious "round Herrin", a specimen of which as far as I know only one person has seen, and at that one only! No one seems to know what is in the legend. Mike Pfefforkorn suspects that this token is a pattern or sample several of which he has in different molds in his collection. These latter tokens show reverses on both sides which legends are common to many of the tokens of this Illinois series.

Tax Token Possibles

Not included in the above list for many reasons are the following tokens of which I give descriptions. They may very well turn out to be a part of this series.

Avon, Illinois

:: aluminum, 19mm, solid with a raised rim.
O: TOMPKINS/ &/ CLAYBORG/ GENERAL/ MERCHANTS/ AVON, ILL./ mayer & wenthoe chicago
R: GOOD FOR/ 1/8¢ / IN TRADE

:: brass, 19mm, solid with a raised rim.
O: (same as above)
R: GOOD FOR/ 1/4¢ / IN TRADE

Chicago, Illinois

:: copper, 16mm, solid with a raised rim.
O: GOLDBLATT/ 1/2c/ BROS.
R: RED-EMPTABLE/ IN/ CASH

*** Livingston, Illinois

:: brass, 19mm, solid.
O: ALFELD & HALEY CO./ LIVINGSTON, ILL. (in a beaded circle)
R: RED-EMPTABLE IN/ 1/4¢ / UNITED STATES MONEY (in a beaded circle)

*** For a photograph of this token see ATTS NEWSLETTER, July-Oct. 1972. Ore Vacketta lists the first Avon token as Avon #02-1/8, but not the second. I had not heard of the second before, and wonder if his Avon #02-1/8 may not be an error. Vacketta lists the Chicago item as Chicago #G23. He does not list the Livingston piece.

OHIO "COLUMBIAN" SALES TAX SHOWPIECES:

Full strips of ten proofs on plain orange paper: 1¢, 2¢, and 3¢ (C29, 30 31). Regular price is \$10 per strip. SPECIAL: Only \$5 per strip, or all 3 for \$10 while they last. ALSO AVAILABLE AT SAME PRICES: 1¢ white paper, grey safety paper, and 2nd bi-color on latter paper (C18, 26, and 28A). Satisfaction guaranteed or cheerful refund in 10 days. Approvals of other "OHIO'S".

Also VERY RARE KY. SALES TAX, mint - 1¢ - \$10, 2¢ - \$20, and 3¢ - \$30.
HUBBARD'S PHILANUMICS, 17 W. San Fernando, San Jose, CA 95113.

TRADING POST

For sale to the highest bidder received by 15 July, 1974 - 1/2¢ DePue Merchants token, fine condition. Food stamp change scrip wanted. Elmer E. Wright, Box 211, Potomac, IL 61865.

WANTED: British, Latin-American, other foreign, and Calif. and San Francisco merchant tokens. No game counters or medals unless they are San Francisco. Will trade most Illinois 1/2¢ provisionals. J. Schimmel, POB 40888, San Francisco, CA 94110.

(Send in your free 25 word ad)

In the confusion of transfer of Editorships from Ernie Altvater to Jerry Schimmel, you may not have received all of your back newsletters and a copy of the booklet, U.S. STATE-ISSUED SALES TAX TOKENS. If you didn't, contact Jerry Schimmel, POB 40888, San Francisco, CA 94110.

WHAT IS IT?

(Mar-April, 1973, issue has more)

by Bob Paige

3. Dear Bob: Enclosed are rubbings of two tokens. This one may be suitable for my prison token collection. It is brass, 22mm.
 O: City of St. Louis/ Missouri/ MSI
 R: Good For/ 5¢/ In Merchandise.

ANSWER: I am still investigating this one to obtain more information on it. My studies have shown so far that it is not a prison token. The main prison was located at Jefferson City. I will try to have more conclusive information on this by the next newsletter.

4. (from the same collector) I have also included this one for your to attribute. It is brass, 30mm.
 O: Mutual/ -Thrift-/ League/ 937 (number incuse)/ Thriftor
 R: Unity - Success - Thrift

ANSWER: This is one of a huge series of co-op grocery or food companies that sprang up all over the United States in the 1930's and 1940's, and even after that. The incused number identifies the person holding the brass token as being a member of that co-op. The amount of each purchase is credited to the holder's account and at the end of the year, many times a rebate or credit is given to the holder.

5. This one I saw listed in "Token Tangents" of the July-October issue. It is the "Tax Paid 1911" item that was submitted by Russell Moyer of Iowa.

ANSWER: This is actually a brass check to be worn around a dog's neck to show that the dog license tax has been paid in that particular county. The initials AM. RY. S. CO., N.Y. represent AMERICAN RAILWAY SUPPLY CO., NEW YORK, which was prolific in the early and mid-1900's in stamping out these brass checks for railroad and other companies for various uses.

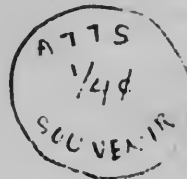
(send your unattributed mavericks and see if Bob can figure them out)
 c/o Bob Paige, What Is it?, 2028 Edgemont, Chester, PA 19013)

MEMBER'S TOKEN CONTEST

On May 24 your ATTS Board of Directors voted the following motions:

"A contest to design a membership token will be held and publicized in the Society Newsletter. The winner of the contest will be announced and a special token struck for him in a different metal. The Board of Directors will be the Judging Committee. ... all token designs will be based on the design of traditional sales tax tokens whether of metal, wood, plastic, or paper."

As you can see no cutoff date has been set, so start thinking and mailing in your designs. The Board resolution states that all suggested designs should resemble the old-timely sales tax tokens. I'm sure that tokens that looked like Illinois provisionals, Oklahoma metals, Missouri plastics, etc. etc. would be considered as well as designs for cardboard, wood, or paper items. So it's wide open. The whole idea of this, is of course, to give a free token to members. You might also want to leave room for a membership number, usually incuse, if you think that there should be such on your design. Send your ideas to the ATTS NEWSLETTER Editorial Office.



A.T.T.S. Newsletter

The Official Journal Of
THE AMERICAN TAX TOKEN SOCIETY

ANA C-69092 TAMS 2334

Volume 4, Number 3

July-August 1974

THE UNSUCCESSFUL HISTORY OF THE SALES TAX TOKEN IN CALIFORNIA

by Jerry F. Schimmel

(A paper presented to the Pacific Coast Numismatic Society, San Francisco, California, November 17, 1971. Reprinted here with the permission of the Pacific Coast Numismatic Society and the California State Numismatic Association.)



(Author's sketch of an imaginary California Sales Tax Token)

A brief chapter in the American experiment with Sales Tax Tokens was actually written in California, although few may be aware of that fact. The most likely reason for this, of course, is that no tokens were ever issued, and the debate over their possible use took place more than thirty-five years ago in 1933. However, it was an important story because of its earliness, and the California debate tended to set the stage for future experiences with Sales Tax Tokens in other states. Earlier in April of 1933, many Illinois merchants and their professional organizations issued sales tax tokens for local use, since the need for fractional cent coinage to avoid sales tax overcharge was important in their minds. It may be that the Illinois experiences influenced the views of California officials and the merchants, since most of the issues involved in the debate were identical.

METHODS CONSIDERED

The State Board of Equalization (SBE) of California was the body charged with administering the sales tax law. While considered the possibility of such items as punch cards and tickets, in the main three other ways were studied - revenue stamps, booklet coupons, and tokens. When the law first became effective, the SBE arranged with the Retail Merchants' Association to have a "breakdown system," which today is more commonly referred to as a "bracket system." This provided a way in which the sales taxes could be collected without recourse to a fractional cent coin. Taxes were collected as follows:

1¢ to 14¢ — no tax
15¢ to 59¢ — 1¢ tax
60¢ to \$1.05 — 2¢ tax
\$1.05 to \$1.49 — 3¢ tax, etc.

However, there were certain inherent problems in this procedure, especially in relation to the collection of tax on small purchases from 1¢ to 39¢. The methods considered were addressed to this problem as were the tax token systems in other states later.

Adhesive Revenue Stamps

(to be continued)

THOSE DUES ARE STILL DUE!

If your membership number appears below you will be dropped shortly unless the Secretary has already done so.

9, 17, 18, 19, 21, 22, 26, 36, 37, 44, 47, 55, 56, 64, 73, 79, 84, 92, 100, 101, 105, 107, 108, 123, 125, 126, 128, 132, 133, 137, 139, 148, 149, 152, 154, 161, 163, 165, 168, 171, 172, 175, 177, 178, 179, 180, 182, 183, 184, 185, 186.

(This list may not take into account any late payments. A red mark on your address label means you owe!)

KENTUCKY SALES TAX RECEIPT REPLICAS

A limited edition on WOOD business cards. All six denominations - 1, 2, 3, 4, 5, & 20 cents. Serial numbers on backs of cards, #1 - 100. Without serial numbers: 150 sets.

SET OF 12: (six with serial numbers and six without) \$3.50

These were made primarily for members of ATTS. After you have had your opportunity to acquire a set, then they will be offered to members of IOWMC and FAMS.

JERRY BATES POB 777
ST. CHARLES, MO 63301

NOT MUCH INTERESTING READING MATTER THIS TIME, just housekeeping. This has to do with the fact that no one has sent in anything to be published. If you have anything - long, short, tidbits, curiosities, etc., just send them along to the Editorial Offices, POB 40888, San Francisco, CA 94110.

TRADING POST

SWAP Transportation, Parking, Sales Tax (both state and private) for Sales Tax Tokens I need. Send trade list. SAE assures answer. Joe Studebaker, POB 804, West Columbia, SC 29169.

HELP WANTED! Help make TAMS more oriented to the collector, and vote for Duane H. Feisel for President when you get your mail ballot. Duane H. Feisel, POB 1302, Los Altos, CA 94022

STILL looking for British or other foreign merchants' tokens. Will trade most Illinois 1/4 SIT's. Jerry Schimmel, POB 40888, San Francisco, CA 94110.

(send in your free ad)

AN AWARD FOR YOU!!!

If you have exhibited Sales Tax Tokens at any kind of show, anywhere, and back to January 1971, then you are eligible for one of three awards - a colored ribbon to wear at shows. You can win as many times as you exhibit. Contact the ATTS Awards Chairman (Jerry Bates), POB 777, St. Charles, MO 63301.

MAIL BID SALE RESULTS

Treasurer George Frakes reports the following results from the May sale:

#1 Litchfield 1/4	.40
#2 Illinois IL-1	(no bid)
#3 U.S. 25¢ proof 1963	(no bid)
#4 U.S. 10¢ proof 1963	(no bid)
#5 W.F.R.A. 1¢ alum	.65
#6 Canada, St. Geo. 1d 1850	(no bid)
#7 Israel, 1966 P-L set	(no bid)
#8 " , 1967 specimen set	(no bid)
#9 Herrin square	1.60
#10 Moline copper	.50
#11 Herrin square	1.60
#12 Rock Island copper	.45
#13 Mecca Cafes cardboard	1.25
#14 Rainier Packing, cdbd.	1.25

CAN'T FIND ANY INFORMATION ON SALES TAX TOKENS???

Well, ATTS can fix it all up for you, and cheap! A very knowledgeable guy name of Glyn Farber will show you what we have - we'll even pay postage both ways if you're broke. Contact your friendly Librarian right away!

Glyn Farber, ATTS Librarian, 1618-15th Street, Lake Charles, LA 70601.

WELCOME NEW MEMBERS!

195. Michael J. Broers, 1416 Second St. SE, Mason City, IA 50401. (McMann)
196. R.B. Seger, 6054 So. Marshall Dr., Littleton, CO 80123 (Secretary)
197. Gordon Fitzgerald, 15530 Le Marsh, Mission Hills, CA 91340 (Schimmel)
198. Patrick D. Hogan, 614 So. Johnson, Iowa City, IA 52240 (Schimmel)
199. Dan Rosch, 6516 N. University #112, Peoria, IL 61614. (Schimmel)

Change of Address

Jeffrey L. McFarland, 5th Psy. Ops.
Bn. APO New York, NY 09046

Emil DiBella, 439 Washington #3,
Freeland, PA 18224.

President:

Jerry F. Schimmel, San Francisco, CA

Vice-President:

Michael G. Pfefferkorn, St. Louis, MO

Secretary:

Charles L. Carter, Denver, CO

Treasurer:

George Frakes, Oceanside, CA

Directors:

Jerry Bates, St. Charles, MO

Elbert S.A. Hubbard, San Jose, CA

Robert E. Paige, Chester, PA

Glyn Farber, Lake Charles, LA

Librarian:

Glyn Farber, Lake Charles, LA

Publicity Officer:

Thomas McMann, Mason City, IA

ANA Representative:

Jerry Bates, St. Charles, MO

Editor Emeritus:

Ernie Altvater, Jr., Azusa, CA

Acting Editor:

Jerry F. Schimmel, San Francisco, CA

Editorial Offices (temporary):

P.O. Box 40888, San Francisco,
CA 94140

BOARD MOTIONS PASSED

Over the past couple of years your Board of Directors has been rather remiss in telling you what things it has passed.

In the normal scheme of things the Society President drafts a letter every now and then along with whatever motions have been proposed and these are all kept together when we finish with them.

April 10, 1972

Approved the insertion of an ad for a small journal by one Roy Laurence.

June 30, 1972

Bestowed upon Syd Joseph of Denver, Colorado, the honorary title of ATTS photographer.

Began an advertising campaign for the Society using Coin World.

Permitted ATTS to pay postage one way when members borrow from the library.

Sets up a \$5.00 annual budget for library purchases.

Set up the Society emblem contest.

August 28, 1972

Placed the Token Holder project on the election ballot.

Established an annual budget of \$10 for photographer.

Appropriated \$24.05 for an ad in Coin World for 13 weeks to advertise the Society.

October 27, 1972

Appropriated \$25 for election costs.

February 16, 1973

Continued ATTS Newsletter as the Society publication for 1973.

Retained Ernie Altvater as Newsletter Editor through January 1975.

Retained Glyn Farber as Librarian for the same time.

Appointed Bob Paige to fill a vacant Board position.

Reimbursed President Schimmel \$28.19 for annual expenses.

Set up an annual \$25 budget for Presidential expenses.

March 30, 1973

Appointed Tom McMann as Publicity Officer.

Authorized Jerry Schimmel to represent ATTS at the First National Token, Medal, & Exonumia Jamboree.

Reimbursed Jerry Schimmel \$4 for postage.

Authorized Jerry Bates to handle the income tax status application.

April 28, 1973

Authorized the Society's publication of U.S. STATE-ISSUED SALES TAX TOKENS, and the agreement between the Society and Mr. Schimmel.

August 27, 1973

Appointed Guy H. Bates of Independence, Missouri, as an Honorary Member.

Appropriated \$10 for new membership applications.

Appropriated \$10 for new Society publicity sheets.

Appropriated funds, established a plan for, and appointed Jerry Bates as Chairman to handle an exhibits award program for the Society.

January 21, 1974

Permits Jerry Schimmel to represent ATTS at the Second National Token, Medal and Exonumia Collectors Jamboree.

Permits the Awards Chairman (J. Bates) to issue Awards retroactively (no earlier than Jan. 1971).

May 24, 1974

Accepts regretfully the resignation of Ernie Altvater as Newsletter Editor and grants him the title of Newsletter Editor Emeritus, and appoints Jerry Schimmel as Acting Editor.

Appropriates \$45 for three months of newsletter costs.

Sets up a contest for an ATTS Membership token design.

Gives the Librarian authority to print a list of Library materials to be included with newsletter.

MEMBERSHIP TOKENS ANYONE?

Last month ATTS announced its contest to design a membership token. Rules are that it must be designed after some old-timey Sales Tax Token. The Board will be the judge.

So far, the only one to send in any designs has been J. Schimmel (the President and Acting Editor and he doesn't at all mind winning by himself). Any other takers? No time limit set as yet.

CONSTITUTIONAL AMENDMENTS PASSED

August 27, 1973

Section 2, Article VIII of the Constitution shall be deleted and the following Paragraph inserted in its place:

"The name of the official publication of the Society is ATTS NEWSLETTER unless changed by a full membership vote. The board shall appoint the newsletter editor and he shall serve terms concurrent with those of the Board of Directors."

January 21, 1974

Adds the following section to the Society Constitution:

"In the event this Society is dissolved, its assets will be donated and distributed to an organization organized exclusively for charitable or educational purposes within the meaning of Section 501 (c) (3) of the United States Internal Revenue Code. The selection of said organization shall be made by the Board of Directors of this Society holding office at the time of dissolution and said Board of Directors shall require suitable proof of compliance with the Provisions of said Section 510 (c) (3) by the recipients of the assets of this Society."

May 24, 1974

Appends to Article V, Section 1:

"The Librarian of the Society shall be a non-voting member of the Board who receives Board communications and can make motions or comments on Board decisions."

A.T.T.S. Newsletter

The Official Journal Of

THE AMERICAN TAX TOKEN SOCIETY

ANA C-69092 TAMS 2334

Volume 4, Number 4

September-October 1974

THE UNSUCCESSFUL HISTORY OF THE SALES TAX TOKEN IN CALIFORNIA (cont. from last issue)

by Jerry F. Schimmel

Adhesive Revenue Stamps

Prior to the adoption of the law on August 1, and during discussions in legislative committees as to what should be included in the law, a Mr. W.D. Haedler of the Alliance of Retail Trade Associations urged the use of stamps. This proposal was later supported by Senator J.M. Irman of Sacramento, and was later referred to as the Irman Amendment, which was included in the final law giving the SBE authority to issue revenue stamps as required. This system proposed that stamps be issued in as many denominations as needed, and as low as the tax on a nickel, equal to 1/8¢. A stamp would be issued for every multiple of 5¢ up through 35¢. They would have been sold by the state to the merchant and then affixed on bills of sale, wrappings, or the article at the time of sale.

Booklet Coupons

Slightly different, but related, was a method whereby coupons would be issued in books of 200 for 25¢ and in denominations similar to the proposed stamp system. The merchant would take one of these in payment for the tax from the customer and remit the coupons and whatever other whole-cent tax amounts to the state. The consumer would have purchased the booklet already from a state office or local bank. Systems like this were later proposed for Michigan and Pennsylvania, but likewise not adopted.

Tokens

By far the most fully developed of these fractional-cent tax collection proposals was the one for "merchant money" as the SBE insisted that it should be termed. After numerous representations from merchants, the SBE appointed a committee headed by Mr. R.P. Connolly, a Vice-President of the Emporium department store in San Francisco. In late September the results of the committee's work were broadly announced in the newspapers, and the recommendation was to issue an octagonal aluminum token to be "between the sizes of 5¢ and 25¢ coins." The obverse was to read: "Good for Tax on a Five Cent Purchase," and the reverse: "Net Redeemable in Cash or Trade." The SBE required that the token not be known as a state product and that it could have neither the state name nor seal showing, even though the state would advance the costs and assist in its distribution. The merchants would eventually be responsible to reimburse the state for the costs of the tokens. Mr. Connolly was detailed to explore with the United States Mint and/or the Treasury Department about having the tokens struck locally, and the committee predicted that ten to twenty million tokens would be in circulation by the end of September. At the end of the first week in October, and after much newspaper publicity had heralded their adoption, the proposal for the use of sales tax tokens in California was no longer a possibility.

(more on following pages)



California Tokens (cont.)

CHRONOLOGY OF EVENTS IN 1933

- July 11: Joint committee of the state legislature approves a sales tax act for passage. A stamp system is recommended.
- July 27: Legislature passes the Retail Sales Act of 1933 with a 2½% sales tax on merchants' gross receipts only four days prior to its taking effect.
- August 1: The new sales tax goes into effect and the new state Sales Tax Division is created with Professor Roger J. Traynor of the University of California (Berkeley) as its head.
- August 10: The SBE announces that it is considering the use of tickets, punch cards, and stamps for collecting fractional-cent sales taxes.
- August 11: The SBE holds its first meeting with merchants who are critical of the sales tax law to clarify with them the means of administering the new tax.
- August 15: The Sales Tax Repeal Association incorporates in Sacramento.
- August 19: Governor James "Sunny Jim" Rolph attacks critics of the sales tax as being only politically motivated. Critics of the tax call it "Jimmy's Ponny."
- August 24: The SBE announces that it is turning down any and all token or coupon systems for good. Merchants may issue their own "House Money" if they wish.
- August 26: Governor Rolph states that the sales tax was never his idea in the first place and that if it interferes with the the operation of business it should be repealed.
- August 31: The SBE resolves that the merchants should use the "one price" system (in which the cost of the merchandise and the tax are lumped together into a single cost amount).
- September 13: The merchants meet a second time with the SBE to protest its management of the sales tax.
- September 14: The SBE announces that tax tokens have been adopted as a means to assist in collecting the sales tax, and before any plans are made, it is soliciting reactions from individual merchants. A committee is appointed to draw up plans for the tokens.
- September 20: The design for an aluminum tax token is announced.
- October 5-6: The San Francisco Chronicle and the Los Angeles Times mention that the token idea will probably be dropped.

BACKGROUND OF THE SALES TAX LAW

The reader must keep in mind that in 1933 the United States and much of the world was in the midst of the Great Depression with millions of citizens out of work and unable or unwilling to purchase as freely as they had in past years. The sales tax affected especially the lower income families and became an additional burden on them. The merchant whose shop catered to low-income families, and who might also have been in an economically marginal position, was faced with a dilemma of having to collect the tax for the state and facing the anger of his clients at the new imposition. But many public services in the state, as in other states, were in serious trouble, especially the school system. The state which normally subvented the school system was operating in the red and consequently unable to help many school districts which had closed down and were bankrupt. Even the salaries of the legislators were delayed for the lack of revenue. These kinds of situations were not uncommon in the other states and a rash of different kinds of tax systems were promulgated across the country: personal income taxes, gasoline taxes, liquor taxes, feed taxes, etc. The sales tax was merely one of these programs, but was more directly felt by the public, especially the poor.

California's new tax law required that 2½% of the gross receipts of merchants be taxed. This covered sales of "tangible property" (to p.4)

President:

Jerry F. Schimmel, San Francisco, CA

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CA 94110

WELCOME! NEW MEMBERS

204. Lester M. Burzinski (Schimmel)
2105 Oakridge Avenue
Madison, WI 53704
- J-205. Thomas M. Toman, Jr. (Secty)
10 Stratford Drive
Brick Town, NJ 08723
206. Arnold F. Winfield (Bates)
1151 Fowler Avenue
Evanston, IL 60201
207. Rocco A. DiGiacomo (Secty)
12 Sunset Drive
Mount Holly, NJ 08060

Change of Address

- 120 Duane H. Feisel
POB 1302
Los Altos, CA 94022
- 174 Bruce C. Wickham
POB 12325
Tucson, AZ 85732
- 185 Stevon C. Tursoen
POB 11070
Omaha, NE 68111
- 199 Dan Roach
1005 1/2 Samantha
Normal, IL 61761

Deceased

William E. Perry
Vancouver, B.C., Canada

David C. Strock
Seattle, Wash.

Resigned

William C. Lambert
Mount Olive, AL

Robert Lubetkin
Omaha, NE

MEMBERS' LETTERS

Dear Jerry:

I have been very disappointed in the ATTS organization. There is a great need to get collectors of Tax Tokens together, but I think it will have to be a closer knit unit.

Last year I sent in my dues and was 8 months getting my cancelled check back, and for a full year didn't receive one word from ATTS.

I donated some money and would have given more if more interest had been shown. There were publications that would have run free publicity items about ATTS which would have drawn more members and interest.

I have been an ANA member since 1960 (#10418), helped organize Ala.N.S. Chapter #33, and feel strongly about people of the same interest exchanging views and ideas.

I am writing this to save postage in sending me more material. I believe the time will come when a live organization will be formed for Tax Token collectors.

Yours truly,
Wm. C. Lambert #44
Mount Olive, Ala.

P.S. I notice from the other 50 members who are past due the same fooling that I have must be shared by others.

* * *

Dear Jerry:

I enclose an essay for the members' token contest which I ask you to please submit to the board for its consideration. ... It really is great that there is a Sales Tax Token society. I anticipate the favorable action of the membership on my application for admission.

Sincerely,
Larry Warner #203
Amarillo, Texas

* * *

Editor's Comment

I think that Mr. Lambert's comments are well-taken. Many members have expressed similar feelings over the past year. However ATTS is an all-volunteer organization like most numismatic groups, and unfortunately work on projects like newsletters, members' tokens, token holders, etc. have to be sandwiched in between the members' jobs, families, personal crises, and on and on. Such things, of course, do not prevent the disappointment of the member who has paid his \$2 dues and who expects a regular newsletter and whatever other things that may also have been described in some circular. This situation is the dilemma of a volunteer group. Any way out?

TRADING POST

Will trade numbered credit account token issued by the Associateds Co. for food stamp tokens (1 metal or 2 plastic) or advertising tokens advertising beer, whiskey, grocery or drug store items; or a sports schedule token. I'm still cataloguing soap tokens and would appreciate embossings, rubbings, or full descriptions. J.W.BAUM, 3113 N. Arkansas, Wichita, KS 67204.

Still looking for foreign "Good For's" or merchants' storecards. Have most Illinois provisions for trade. J. Schimmel, POB 40688, San Francisco, CA 94110.

Have much detailed material on Sales Tax Tokens to lend to ATTS Members. ATTS Librarian, Glyn Farber, 1618-15th Street, Lake Charles, LA 70601.

and meals served in restaurants. The merchant was required to remit quarterly to the state any taxes collected. Other than the bracket system described (the last issue), the SBE expected the merchant to collect the tax more or less as he saw fit, just so that the state received its revenue. Merchants were not allowed to advertise that they included the sales tax in the total sales price, although the Board later recommended this method as the best means. This latter approach caused no end of problems.

REASONS FOR THE NEED OF TOKENS

One of the primary reasons for having a tax token was to handle the tax on items of less than 40 cents, although the bracket allowed for no tax at all to be paid on purchases below fifteen cents. If a whole penny was charged on a ten cent toothbrush, then the customer was actually paying a ten per cent tax instead of the legal rate. If the customer bought four five-cent cigars costing 20¢, he would still be paying a 5% rate, or twice the legal amount. The bracket was intended to average out the sales tax charges so that the merchant paid the state somewhat near the 2½% gross receipts charge. In view of the fact that purchasing power and inclination to buy were low among the public, this became a very serious questions indeed. As one dairyman put it in an interview with a Los Angeles Times reporter: "The customers to whom I deliver milk will object when they get my monthly bill and find that I have added a tax, because they can go to a retail store and buy a bottle of milk for eight or ten cents and not have to pay the tax."

As a result of the bind in which the merchants found themselves they took the position that the tax had to be seen as something separate from what they were selling. The customer "must be aware of the cost of government," they said. The public's wrath about the new tax needed to be directed toward the state, not the merchants. As stated, the merchants were encouraged to lump the tax and price together by the SBE, although the law explicitly forbade the merchants from advertising the cost as such. Merchants were also afraid of unfair competition that could possibly result from the "one-price" system. One, the merchant might infer that he is absorbing the tax (paying it himself) when he actually wasn't; two, he might work his tax collection method somehow to the disadvantage of his colleagues; three, he might collect the tax under the "one-price" system and use his bookkeeping to evade tax payments to the state; and four, he might retain any overcharge to his own profit based on the amount levied through the bracket system. The tokens became potentially concrete symbols to some merchants that the sales tax was not his responsibility, and that with them the collection of the tax could be more easily accountable to the state and public. The tokens would prevent any sizeable overcharge on the customer (although there still would have been some), and relieved the pressure on the five-and-dime stores and the cafeterias. Finally, the tokens would have provided a limited form of fractional currency, something which had not existed in U.S. coinage for seventy-five years.

WHY THE TOKEN PROPOSAL FAILED

The State Board of Equalization (SBE) from the start was obviously reluctant to issue any kind of token or stamps and had to be dragged into considering them by the pressure of the merchants. The Board probably foresaw that any token system would be cumbersome indeed, and this fear was borne out later in the experiences of the twelve states that eventually did issue some form of token. The SBE on several occasions expressed concern that the federal government might question the legality of anything faintly resembling a U.S. coin or serving in the place of U.S. money. This view was likewise upheld when two years later the Treasury Department instituted legal action against the states of Illinois and Washington on the basis that their tax tokens violated the federal coinage laws under the U.S. Constitution.

Other factors against the tokens probably had their roots in the local economics of California. Most of the pressure for some form of token, and encouragement for the sales tax itself, came from the businessmen in the San Francisco Bay Area. In 1933 San Francisco was still the economic hub of the state and could probably tolerate more easily increased pressure on business in the form of direct taxes, token issues, complicated bookkeeping, etc. In contrast the main opposition to the tax and tokens came from Southern California where retail business may have been less self-confident than its Northern California counterpart. It was the opposition of the Los Angeles area merchants which finally gave an excuse to an already reluctant SBE to drop any and all proposals. The L.A. merchants complained that anything like what had been proposed would "complicate their cash registers and bookkeeping," an experience feared by the SBE, and affirmed later elsewhere.

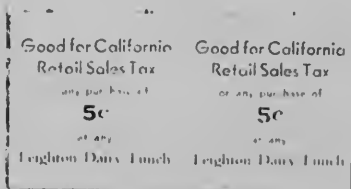
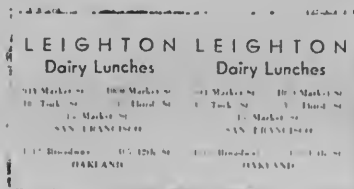
"HOUSE MONEY"

There is some legacy left to collectors of Sales Tax Tokens. In the San Francisco Examiner of August 9 it was noted that "the Director of the San Francisco Sales Tax Office, Mr. Bennett Sheehan, has received from the State Board of Equalization 'tacit sanction' for a

plan suggested by a group of Mission District merchants (Note: the Mission District in San Francisco has always been a poor and working-class district). They have proposed issuance of tax cards, to be sold for ten cents each. As purchases are made the card would be punched. Each card would represent \$4.00 in sales (see the system adopted by the State of Ohio in 1935, ATTS Newsletter, Jan-Feb 1973). On the 24th the SBE made a public statement endorsing any merchants' use of his own "House Money."

Since the inauguration of the California Sales Tax the only businesses known to have issued "House Money" were located in the San Francisco Bay Area -- Leighton Dairy Lunches, White Log Taverns, and Warboy's Drug Company of California. It is possible that there were others but they have not yet been described anywhere that this writer has seen. In view of the attitudes of Southern California merchants, it is unlikely that any items of this nature were ever issued there, but the question should be kept open. Records on such items were never kept and most of them being of perishable paper or cardboard were probably mostly lost. In all cases of known issuers the firms are long since out of business and nearly all information about them is available now from second-hand sources only. As for the length of their circulation, they can be assumed to have been used from nearly the start of the Sales Tax law, that is August 1933, and local old-timers estimate that they lasted hardly more than one year after that, if that long.

Leighton Dairy Lunches



cardboard squares 37mm, joined in pairs with rouletted or imperforate separations. Denominations run from 5¢ through 35¢.

OBV: LEIGHTON/ DAIRY LUNCHES/ 914 MARKET ST. - 1080 MARKET ST./ 18 TURK ST. - 38 TURK ST./ 15 MARKET ST./ SAN FRANCISCO/ 1312 BROADWAY - 465 12th ST./ OAKLAND
REV: GOOD FOR CALIFORNIA/ RETAIL SALES TAX/ ON ANY PURCHASE OF/ (value)/ AT ANY/ LEIGHTON DAIRY LUNCH

Probably the most cumbersome of "House Money" systems came from this chain lunch counter firm which had branches in Oakland and San Francisco. Their cardboard scrip measured 37mm square (approx.) and came in pairs. There were seven denominations which read as "tax on 5¢ (equal to 1/8¢), on 10¢ (1/4¢), on 15¢ (3/8¢), 20¢, 25¢, 30¢, and 35¢." The customer was usually given them in change for a full penny paid and if a half was remaining, used it during a later purchase. Local people indicate that these were used as scrip (fractional cent paper money), but it is possible that they could have been used as a variation of the coupon method that was considered by the state. Another possibility is that they were used as receipts becoming cancelled on their separation, the customer retaining one as his receipt, the clerk the other as was used in Ohio. For the time being, though, the word of the men and women who used them will have to stand. Emil DiBella attributes the imperforate varieties to Oakland, the others to San Francisco branches of the business.

A mystery exists in connection with the Leighton scrip in that some enterprising and honest collector apparently went to the trouble of having the whole series reprinted in both the imperforate and rouletted varieties. Most of these are rubberstamped in purple on the reverse: "This Token/ a Reprint," much as George Magee of Philadelphia did with one of the Illinois cardboard tokens. It is not known who was the mystery printer, and in any case both the originals and the reprints both are rare.

White Log Taverns

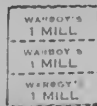
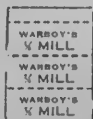
Another Oakland and San Francisco lunch counter firm used two systems. One was a punch card method, the cards measuring 49x88mm, printed in green on the obverse and black on the reverse. It was probably used as early as August 1933. The card showed a series of punch spaces (called coupons on the card) which, when punched, each coupon accounted for the tax on five cents. Therefore, if a customer bought a piece of pie and coffee for 15¢, three spaces were punched, and the customer actually paid 3/8¢ instead of a whole penny called for by the bracket system. The reverse of the card went into a detailed explanation for the purpose of the card.



OBV: (coupons) GOOD FOR/ CALIFORNIA/ RETAIL SALES TAX/ ON ANY PURCHASE OF/ FIVE CENTS/
AT ANY/ WHITE LOG TAVERN
(center space) CALIFORNIA RETAIL SALES TAX COUPONS/ UNPUNCHED COUPONS GOOD FOR SALES
TAX ON EACH 5c PURCHASE IN WHITE LOG TAVERNS.
RWV: TO OUR CUSTOMERS:/ (long message)/ UNPUNCHED COUPONS GOOD IN ANY WHITE LOG TAVERN/
WHITE LOG TAVERNS.(in Gothic script on a log)

Another system used by this firm was to sell a strip of eight coupons, similar in design to the punch spaces of the card, the coupons being torn off with each nickel purchase instead of being punched. These were also described by local people as being scrip. The best known of the second series is printed in black on green, heavy paper, and comes in horizontal strips of eight separated by rouletting. The reverses are blank and each coupon measures 22mm square. Another variant is printed in brown ink on slightly paler green stock. From the examples of this latter it is hard to determine in what form they originally came, the strips described as above, or in "blocks" as is reported by DiBella. Mr. DiBella reports several other color types, but they are not included here as they have not been examined. The punch card is scarce, the scrip type in black ink is common, unless it is in a full strip of eight, then the full strip is scarce. The brown ink variety is unique.

Warboy's Drug Company of California



This firm had known branches in San Jose and Stockton, and used coupons in joined strips similar to the White Log Taverns. The coupons are joined vertically, and the white ones were used in San Jose, the orange in Stockton, according to DiBella. The Stockton series have a number of paper varieties, and a salmon pink color variety. Variations occur in the size of the typeface. The scrip is also found in uncut cards of twenty tokens. It is likely that the cards of twenty were sold this way and then later cut by hand. The strips of ten came approximately 20mm wide. Denominations were counted as " $\frac{1}{4}$ MILL" and "1 MILL", one-fortieth and one-tenth of one cent respectively. It must have taken the customer some figuring as to how many of which tokens to give the clerk, but it did allow the customer an opportunity to make the most equitable fractional tax payment as the denomination of one-quarter Mill was the exact tax on one cent!

The California tax token debate has left us a small, but significant numismatic legacy, a reminder of an almost. As one studies the histories of other states in this field, one can see the same issues repeated in almost all of the legislatures and tax bodies. California's experience was only the beginning of a twenty-five year experiment.

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CALIFORNIA SALES TAX ITEMS AVAILABLE!
(paid ad)

White Log Taverns Punch Card, unc.	3.25
White Log Taverns strip of eight, unc.	3.50
Warboy's Drug Company coupons (small print variety)	
six unbroken strips of ten coupons, white, orange, & salmon	2.25
six uncut cards of twenty coupons as above	5.00
California Sales Tax Token - a fantasy struck in aluminum	
to the specifications of the sales tax token committee	.75
Jerry Schimmel, P.O. Box 40888, San Francisco, CA 94110	

(paid ad)

MEMBERS' TOKEN CONTEST ENTRIES
(first entries - more to come)

#1 Tom McMann, Mason City, Iowa - molded plastic, 23mm



#2 Larry Warner, Amarillo, Texas - 23mm bronze or brass - like Louisiana tokens.



(see next page)

MORE CONTEST ENTRIES

#3 Jerry Schimmel, San Francisco, Calif. - set of two, 1 in alum, 5 in brass



#4 Jerry Schimmel, San Francisco, Calif. - brass, 16mm (like Kentucky private issue)



NEW TEXAS ANTI-SALES TAX

Here is another rubbing from Glyn Farber, our Librarian, who obtained the token from a man in Texas, aluminum, 26mm:

O: NO SALES TAX/ BILL/ BRIGHAM/ LEGISLATURE
R: NO TAX TOKENS/ ELECT/ BRIGHAM/ IN TEXAS



This is also attributed to San Antonio. So far there are four others known from San Antonio:

Jake Johnson
Franklin Spears
Stanford Smith
Dean Johnston

More?

GOOD(OR BAD)THINGS COME TO AN
END!

Unfortunately I cannot continue to be both Newsletter Editor and President, so in the coming weeks one or the other job for me will have to go. Please let me know if there is anyone with ideas, suggestions, recommendations, names, or any idea as to what ATTS should do.

Yours truly,

Jerry F. Schimmel
President

PAY UP! If your address label has a red mark - a short red stripe - then you owe for 1974, DUES, that is.

Hurry, send your \$2 to: ATTS Secretary,
C.L. Carter
721 Glencoe, Denver, CO 80220

A.T.T.S. Newsletter

The Official Journal Of
THE AMERICAN TAX TOKEN SOCIETY
ANA C-69092 TAMS 2334

Volume 4, Number 5

November-December 1974

LETTERS TO ROWOLD ON ILLINOIS TAX TOKENS Edited by Jerry Schimmel

In the mid-1940's the late numismatist, Herbert E. Rowold of Kansas City, Missouri, was writing to the various communities in Illinois, and later to the state, in search of the Provisional Sales Tax Tokens issued in 1933. Later he was to do research for a Sales Tax Token catalog that was never published. Some of the replies he received are informative, some useless, and some humorous. Not all of the towns that issued the tokens are represented in this collection of letters.

The letter he wrote to Arcola (below) was probably characteristic of most of his correspondence and reveals him to have been something of a numismatic "hustler". Rowold was not the first collector to comb the various Illinois towns, George Magee of Philadelphia did it in 1936, but that is probably another story.

Arcola

October 4, 1943
Arcola Advertising Club
Arcola, Illinois

Dear Sirs:

Some weeks ago I wrote to you asking if you might still have on hand a few of the $\frac{1}{4}$ ¢ Sales Tax Tokens as were issued by you for your city a number of years back. I had so hoped that I might have gotten a reply from you. I am very anxious to get at least a few specimens of these tokens to complete a collection of these tokens and I hate to find the spot for Arcola left vacant.

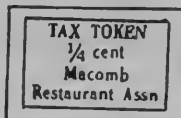
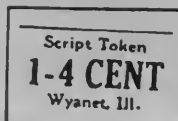
Perhaps you might wonder why I don't just go out and buy this token from a dealer, instead of writing to you for it. The answer is this: Tax Tokens are not stocked by dealers because they find little or no sale at all for them. Tokens, generally, are sent as gifts by collectors from one to another to such an extent that other than in only a few cases, such as mine with your city, dealers just will not be bothered with them.

With this in mind, I not only would be glad to buy a few for my own set, but should you by any chance have a sizeable quantity left, I would be interested in buying all you have on hand. Since these will be given away and not sold, I would be interested in them only if they were priced reasonably. I can assure you that should you have any amount left and be interested in selling them to me that these little tokens will be given away to parties who will appreciate having them, as much as I am in getting a few for myself.

May I have a reply from you at your early convenience, if only a postcard, telling me whether you still have any of those little $\frac{1}{4}$ ¢ Tax Tokens from Arcola left. Thanking you for the time I have taken and hoping for an early reply, I am

Yours very sincerely,

H. E. ROWOLD



(permed in at the bottom of Rowold's letter)

Some one must have received your former letter. Sorry but there are no available Tax Tokens of Arcola. I have a few metal & paper ones but for my own use.

Walter Reinheimer
Arcola, Ill.

Chandlerville

December 11, 1943
Dear Sir:

Since we have no Merchants' association your letter was put in the 'mayors' box. My husband is out of town and I am taking the liberty of answering this for him.

Being a collector myself I know how badly one seeks the elusive. Among my childrens Indian head pennies I found a few tokens that we had saved for them so I am sending you one for your collection. If they could be persuaded to sell them how much do you pay for them?

My latest hobby is antique buttons. At present I have 1700 (not all antique). Would appreciate an old button if you find one in your "grandmothers button box."

Yours truly
Mrs. Miles McDonald

Gillespie

September 18, 1943
Dear Sir:

Enclosed you will find a specimen of the $\frac{1}{2}$ tokens coined by our city during the early sales tax days. Knowing somewhat the joys of collecting I am glad to be able to add to your collection from a few of these tokens I had put away for future reference; upon the arrival of your letter I looked up my "little box", and, sure enough, I found four of the little rascals. In the event you must have more I might spare another one.

Hoping you get as much enjoyment out of receiving the article as I get in supplying it, I remain

Sincerely,

Arthur M. Hughes, Sec'y
Gillespie Rotary Club
Gillespie, Illinois

Herrin

October 26, 1943
Dear Sir:

Your letter regarding tokens was handed me by O.W. Iyerla, President of the Herrin Chamber of Commerce, and I am enclosing several wooden nickels used in a centennial celebration a few years back. This is probably the ones you have in mind for we have never had any others.

I am happy to send these along to you, being a few left over. They were sold to citizens of our County, and the proceeds were used to finance our centennial celebration.

Very truly,
H.A. Whittenberg Cashier
The Bank of Herrin
Herrin, Illinois

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Jerry F. Schimmel, San Francisco, CA
Vice-President:
Michael C. Pfefferkorn, St. Louis, MO
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P.O. Box 40888, San Francisco,
CA 94140

Kankakee

November 3, 1974
Dear Mr. Rowold:

Your letter of Oct. 26 with request for some of our Local Tax Tokens is received with pleasure, and I am very happy to present you with 5 of them with my compliments. The circulating life of these Local Tokens was very short. (barely 6 weeks) and were called in for reason that they were inconvenient to use and thus became a nuisance to the local public. — My own collecting forte is Com. $\frac{1}{2}$ Dolls. plus Foreign Silver Crowns. Have done little with them the past year due to lack of time, but maybe the coming Winter will get me going again. Thanks for the Bright Red shiny "Tax B ____ (?)" from Missouri. Here they are a real Curiosity. to all who see them. Will close.

With Kindest Regards

Fred. F Grasser, ANA #3109
Autax Store
Kankakee, Ill.

Keithsburg

(scrawled in pen at the bottom of another of Rowold's letters)

Have quite a few of these available if anyone is interested in purchasing them. If you are interested - please make an offer.

Yours truly,
O.E. Barnett
Keithsburg, Illinois

(Rowold's handwriting below that)

Bought 1080 pieces - \$3.00

Kewanee

September 21, 1943
Dear Mr. Rowold:

Enclosed please find two tokens as asked for in your recent letter. One token was used by the State of Illinois and the other one is one that was used by the Chamber of Commerce on promotional work some years ago.

We regret we cannot send you a larger supply, but the two that we are enclosing are the last that we have on hand.

Yours very truly,

Howard D. Jehu
Secretary
Kewanee Chamber of Commerce
Kewanee, Illinois

Mattoon

September 24, 1943
Dear Sir:

We have been unable to locate any of the tokens which were used in Mattoon a number of years ago. We did have quite a supply of them but as we remember the case, they were purchased by some one about a year ago.

If we hear of any in circulation, we shall be glad to let you know.

Very Truly Yours,

C.G. Phipps
Managing Secretary
Association of Commerce
Mattoon, Illinois

Normouth

(typed at the bottom of one of Rowold's letters)

Dear Mr. Rowold:

I am sorry that I have been unable to answer your letter until now. I have a system of answering promptly all inquiries that take the trouble to enclose postage. Those that do not enclose postage must wait until I have the time. I figure they must be in no hurry. It might be well to keep this in mind when writing to other cities.

I am very sorry that we do not have any of the tokens. The only ones that are to be had are in the hands of collectors, and they will not give them up.

Yours very truly,

Ernest P. Roal, Secy.
Association of Commerce
Normouth, Illinois

Mt. Olive

November 16, 1943

Dear Sir:

Received your kind letters and check, and I have been continuously trying to get your tokens. So far I have been unable to find any of these tokens. Should I fail to collect a sufficient amount to make it worth your check, I will return it together with what I am able to accumulate.

It has been about eight years since we discontinued using tokens, and it seems that nobody can find any, although they surely have some. Hoping to be able to comply with your wishes as soon as possible.

Sincerely yours,

Reinhold Kloss, Secretary
Commercial Club of Mount Olive
Mount Olive, Illinois

New Boston

November 6, 1943

Sir:

There should be more of the tokens around town but these are all I have found so far.

Very Truly Yours,

R. Glenn Greer
New Boston, Illinois

(Rowold's pencilled notes)

11/9: about 70. \$1.00 check.

Paris

September 29, 1943

Dear Sir:

I'm sending the tokens to you today by parcel post. They were counted hurriedly when I wrote you before. Hope they do not fall short of estimate -

Very truly yours

Jess Harris, Sec.
Paris Chamber of Commerce

(Rowold's note) 892 pieces.

Rock Island

October 22, 1943
Dear Mr. Rowold:

The old adage, "It never rains but it pours", holds true as far as the tokens you wrote about. Almost at the same time that we were in correspondence with you, a local collector came in and indicated his interest in the tokens. Naturally we prefer to let him have them if he wants them.

Undoubtedly we could send you a few of each kind for almost any price you would wish to pay, but we will not send the total supply to you.

Very Truly Yours,

W. Lloyd Keepers, Managing Secretary
Rock Island Chamber of Commerce

(Rowold's notes) Bought 100 brass, 100 alum, a few thin, 11/1. Another 100 each on 11/10.

Rossville

January 22, 1944
Sir:

I am enclosing six Rossville tokens and one from Hoopeston. This was all that I could find among the business firms of this city.

Yours truly

W.L. Freese
Rossville Commercial Club

Toulon

September 21, 1943
Dear Sir:

Find enclosed two tax tokens that you requested in letter of Sept. 10th.

Resp.

Bert Churchill.
Toulon Civic Club

Wyoming

December 2, 1943
Dear Sir:

I was finally able to secure one of the Wyoming tokens you asked for some time ago. I made the inquiry but no one seemed to have any, then finally one day one of the older members said he thought he had some and would look them up. But he could only find one and he wanted to keep that one himself, but finally decided he would part with it as it may help make up a collection, and due to the fact I couldn't get any.

I hope this is what you wanted and will be worth the while.

Yours truly,

Marvin Flahrer, Pres.
Wyoming Community Club

(NEXT ISSUE: two lengthy and detailed letters from the State of Illinois, Department of Revenue discussing the laws and circumstances of the issuing of the Retailer's Occupation Tokens of $1\frac{1}{2}$ Mills)

STATE OF COLORADO
DEPARTMENT OF FINANCE AND TAXATION
SALES TAX DIVISION

RULES AND REGULATIONS
Modifications Effective September 1, 1935

(ED: this was sent in by a member whose name I have misplaced. Please let me know and I will give him credit in the next newsletter. The material is slightly abridged.)

Methods of Collection

Rule 42. Every retailer, or vendor, who is required under the Act to remit taxes to the State Treasurer shall assess and collect a tax equivalent to two per cent (2%) excise tax on all retail sales.

To facilitate computation of the tax, the Treasurer has authorized tokens in the value of one-fifth (1/5) of a cent; such tokens to be issued by the State Treasurer to the Retailer at their face value and in turn to be issued by the Retailer to the consumer at face value.

Requisitions for Sales Tax Tokens will be honored only when presented by licensed retailers and vendors at the offices of the Sales Tax Division, Department of Finance and Taxation, Suite 44, State Capitol Building, Denver, Colorado. These tokens are being loaned by the State Treasurer to licensed retailers and vendors and not being sold. All requisitions for tokens shall be in quantities of five hundred (500) or multiples thereof and shall be accompanied by cash, or the equivalent thereof, in the form of certified checks, bank drafts, United States Postal Money Orders or Express Money Orders, etc.

Under no circumstances will such tokens be accepted as tax remittances to the State Treasurer.

Tokens will be returnable to the State Treasurer only when presented by a licensed retailer or vendor, in quantities of not less than five hundred (500) or multiples thereof.

Where a consumer's tax on his credit account includes a fraction of a cent, the following schedule will apply:

If under one-half cent ($\frac{1}{2}\%$), disregard fraction.
If one-half cent ($\frac{1}{2}\%$) or over, add one cent (1%).

Any attempt to counterfeit or make illegal use of these tokens will promptly subject the guilty person to prosecution under the criminal code of the State of Colorado.

The following schedule is designed to apply the exact two per cent (2%) tax, or the average equivalent thereof:

AMOUNT OF SALE IN CENTS	TAX	AMOUNT OF SALE IN DOLLARS	TAX
1¢ to 5¢	0	\$1.00	0.02
6¢ to 14¢	1 token	2.00	0.04
15¢ to 24¢	2 tokens	3.00	0.06
and higher sales proportionately.			

Instructions

The effective date for use of Sales Tax Tokens, under the terms and provisions of Revised Rule 42, is September 1, 1935. Tokens will be supplied to retailers for convenience before that date, but any use of them prior to the effective date in connection with sales tax will be illegal.

The manufacturer has promised completion of deliveries of tokens by August 20, 1935. Retailers and vendors are invited to forward requisitions for their requirements of tokens on or before August 20, 1935, together with remittances covering total face value of quantities requisitioned. Please note the form in which remittances are required, as uncertified personal checks will not be accepted and shipment of tokens will be correspondingly delayed.

Upon acceptance of requisitions by the Treasurer, deliveries will be made to Denver applicants upon their order, and retailers residing outside of Denver will receive their tokens by prepaid mail.

Chas. M. Armstrong, State Treasurer

William C. Prescott, Director

MEMBERS' TOKEN CONTEST ENTRIES

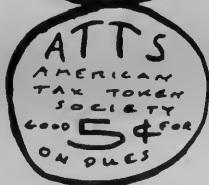
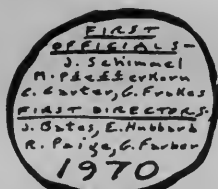
These entries are the last ones to be published for the members' token contest. After this issue the entries will be sent to the ATTS Board of Directors for judging. If members wish to submit an entry, send it to the Editorial Office, P.O. Box 40888, San Francisco, Ca 94140 before New Year's. Winners will be announced in the Jan-Feb or March-April issues.

#5 Joe Schmidt, Bensenville, Illinois



#6 El Hubbard, San Jose, California

#7 Duane H. Feisel, Los Altos, California



straight lines are
cheaper, I believe.
Some true value
maker it more
interesting.
This also makes it a
commemorative item +
promotional.

DUANE H. FEISEL
P. O. Box 1302
Los Altos, CA 94022

DON'T FORGET TO
VOTE!

CHECK THE BALLOT ENCLOSED AND
MAIL IT TO C. CARTER, 721 GLENCOE, DENVER, CO

AWARDS GIVEN

Awards Chairman Jerry Bates announces that several ATTS members have earned awards for displaying Sales Tax Tokens at meetings, shows, conventions, etc. They are:

Larry Warner - 1 Award
 Jerry Schimmel - 2
 Glyn Farber - 6 (and more to come)
 Jerry Bates - 15

Any ATTS member can earn a ribbon for displaying Sales Tax Tokens at any kind of show. You do not need to "win" at the particular show, merely set up a display. In order to get your ribbon, get an application from the ATTS Awards Chairman, P.O. Box 777, St. Charles, MO 63301, or from this Editorial Office.

TOKEN TIDBITS

K.V. Ashton, #156 reports a new find in the cardboard Illinois Provisionals from Canton:

White cardboard, 25mm square

O: $\frac{1}{2}$ c/ HARTSTIRNS

R: (blank)

He believes that this firm was a bakery. The Canton cardboards are among the rarest of all Sales Tax Tokens.

* * *

Frank Elam, Harvey, Illinois reports a variety of Mercer County. Type I has the fraction line in $\frac{1}{2}$ c pointing to the left side of the "S" in "Sales". Type II has the fraction line pointing to the right side of the "E" in "Sales."

* * *

Duane Feisel, #120, has a San Francisco merchant's token in his collection for $\frac{1}{2}$ ¢.

Brass, 21mm.

O: ATHENS BILLIARD PARLOR/330/
 THIRD ST.

R: GOOD FOR $\frac{1}{2}$ ¢/ IN TRADE

Any guesses as to how it was used? It was not used for Sales Tax, for certain.

BACK ISSUES

There are a number of back issues still available to ATTS members for 10¢ each.

Volume 1: #1, 3, 4, 5, 6.

Volume 2: #344, 5, 6

Volume 3: #1, 2, 344, 5, 6

Volume 4: #1, 2, 3, 4

Also the index to Vols. 1 & 2 free. Add 25¢ for postage. (New members should get all issues for the year of their joining free).

Available at the Editorial Office, PO Box 40888, San Francisco, CA 94110.

MEMBERS' LETTERS

Dear Jerry:

In my humble opinion I think you should continue as newsletter Editor due to your fine articles and composition of the newsletter. I also believe a \$1.00 per year additional membership dues should be levied to provide a year long ad in Coin World or TAMS Journal, thereby actively seeking new members.

Good health,
 Joe Schmidt #164
 Bensenville, Ill.

Dear Jerry:

The newsletters were great. There are some very good articles in all. Thanks for the spot on the ATTS Library.

Glyn Farber #15
 ATTS Librarian
 1618-15th Street
 Lake Charles,
 LA 70601

ED: some member mentioned that he wanted research material on Illinois tokens. Glyn has quite a bit of stuff on file. Check it out.

Dear Jerry:

Sure do hope that you are able to find some help from the ATTS membership. No matter what you do, and how well it is done, it is a thankless job and someone is always ready to criticize. I know — I do a lot, and can't do everything, but then there are those who complain because some things don't get done to their liking on their time table!

Regards,
 Duane Feisel #120
 Los Altos, California

TRADING POST

(send in your free ad)

New member needs many Sales Tax Tokens. Mostly Illinois Provisionals, also others. Please send your list. Gordon Fitzgerald, 15530 LeMarsh Street, Mission Hills, CA 91340.

Check list and Guide To Sales Tax Tokens, 3rd Edition, is still available to ATTS members for 50¢. Written by Emil DiBella. Covers whole STT collecting field although has no numbers or prices. ATTS Editorial Office, POB 40888, San Francisco, CA 94110

Will trade Illinois Provisionals for foreign merchant tokens (no game counters or medals). Also have other stuff to swap. J. Schimmel, POB 40888, San Francisco, CA 94110.

WHAT IS IT? Jerry Bates reports that maverick #3 (May-June '74 issue) is for the new St. Louis City Jail. MSI = Medium Security Institute. "Bob is thinking of the State Pen at Jeff City."